CALIFORNIA WITHHOLDING SCHEDULES FOR 2000

California provides two methods for determining the amount of wages and salaries to be withheld for state personal income tax:

- METHOD A WAGE BRACKET TABLE METHOD
- METHOD B EXACT CALCULATION METHOD

METHOD A provides a quick and easy way to select the appropriate withholding amount, based on the payroll period, filing status, and number of withholding allowances (regular and additional) if claimed. The STANDARD DEDUCTION and EXEMPTION ALLOWANCE CREDIT are ALREADY included in the wage bracket tables. Even though this method involves fewer computations than Method B, it cannot be used with your computer in determining amounts to be withheld.

<u>METHOD B</u> may be used to calculate withholding amounts either manually or by computer. This method will give an exact amount of tax to withhold. To use this method, you must enter the payroll period, filing status, number of withholding allowances, standard deduction, and exemption allowance credit amounts. These amounts are included in TABLES 1 through 5 of the EXACT CALCULATION Section.

If there are any questions concerning the operation/methodology of Method B for computer software, you may contact:

Franchise Tax Board, Statistical Research Section - 616 Mail Stop B-26, P.O. Box 942840, Sacramento, CA 94240.

SPECIAL NOTE FOR MARRIED EMPLOYEES WITH EMPLOYED SPOUSES: to avoid underwithholding of state income tax liability we recommend that one of the following options be used: single filing status be used to compute withholding amounts for the greater salaried spouse; OR additional flat amounts of tax be withheld.

Instructions for additional withholding allowances for estimated deductions:

All additional allowances for ESTIMATED DEDUCTIONS that are claimed on EDD form DE 4 must be used to reduce the amount of salaries and wages subject to withholding by using steps 1 and 2 shown below. If the Federal Form W-4 is used for California withholding purposes, all additional allowances for ESTIMATED DEDUCTIONS claimed must be treated as regular withholding allowances UNLESS the employee requests in writing that they be treated in accordance with the following:

- 1. Subtract the employee's estimated deduction allowance shown in the "TABLE 2 ESTIMATED DEDUCTION TABLE" from the gross salaries and wages subject to withholding; and
- 2. Compute the tax to be withheld using:

METHOD A - WAGE BRACKET TABLE METHOD; or

METHOD B - EXACT CALCULATION METHOD

If EDD form DE 4 is used for California withholding purposes, the tax to be deducted and withheld must be computed on the basis of the total number of regular withholding allowances claimed on line 1 of form DE 4.

If the Federal Form W-4 is used for California withholding purposes, the tax to be deducted and withheld must be computed on the basis of the total number of withholding allowances claimed on line 1 of Form W-4, minus the number of additional allowances for estimated deductions claimed. If Form W-4 does not separately identify the number of additional allowances for estimated deductions, the employee's request must specify the number claimed. The employee's request will remain in effect until the employee terminates it by furnishing a signed written notice or by furnishing an EDD form DE 4.

Employers may require employees to file EDD form DE 4 when they wish to use additional allowances for estimated deductions to reduce the amount of salaries and wages subject to withholding.

CALIFORNIA WITHHOLDING SCHEDULES FOR 2000 METHOD B – EXACT CALCULATION METHOD

This method is based upon applying a given percentage to the wages (after deductions) which fall within a taxable income class, adding to this product the accumulated tax for all lower tax brackets, and then subtracting a tax credit based upon the number of allowances claimed on the Employee's Withholding Allowance Certificate (EDD form DE 4 or Federal Form W-4). This method also takes into consideration the special treatment of additional allowances for estimated deductions.

The steps in computing the amount of tax to be withheld are as follows:

- Step 1 Determine if the employee's gross salaries and wages are LESS than, or equal to, the amount shown in "TABLE 1 LOW INCOME EXEMPTION TABLE." If so, no income tax is required to be withheld.
- Step 2 If the employee claims any additional withholding allowances for estimated deductions from DE 4, subtract the amount shown in "TABLE 2 ESTIMATED DEDUCTION TABLE" from the gross salaries and wages.
- Step 3 Subtract the standard deduction amount shown in "TABLE 3 STANDARD DEDUCTION TABLE" to arrive at the employee's taxable income.
- Step 4 Use "TABLE 5 TAX RATE TABLE" for the payroll period and marital status to find the applicable line on which the taxable income is located. Perform the indicated calculations to arrive at the computed tax liability.
- Step 5 Subtract the tax credit shown in "TABLE 4 EXEMPTION ALLOWANCE TABLE"* from the computed tax liability to arrive at the amount of tax to be withheld.
- If the employee uses additional allowances claimed for estimated deductions, such allowances MUST NOT be used in the determination of tax credits to be subtracted.

EVALABLE A	W II (\$400.00	
EXAMPLE A:	Weekly earnings of \$160.00, single, and claiming one withholding allowance on form DE 4 or W-4.	
Step 1	Earnings for the weekly payroll period are LESS than the amount shown in "TABLE 1 – LOW INCOME EXEMPTION TABLE" (\$162.00); therefore, no income tax is to be withheld.	Ī
EXAMPLE B:	Bi-weekly earnings of \$950, married, and claiming three withholding allowances, one of which is for estimated deductions.	
Step 1	Earnings for the biweekly payroll period are GREATER than the amount shown in "TABLE 1 – LOW INCOME EXEMPTION TABLE" (\$647); therefore, income tax should be withheld.	
Step 2	Earnings for the biweekly payroll period	\$950.00 -38.00 \$912.00
Step 3	Subtract amount from "TABLE 3 – STANDARD DEDUCTION TABLE"	-209.00 \$703.00
Step 4	Tax computation from "TABLE 5 – TAX RATE TABLE": Entry covering \$703 (over \$404 but not over \$960) 2% of amount over \$404 (.02 x [\$703 – 404]) Plus the marginal amount Computed tax	\$ 5.98 +4.04 10.02
Step 5	Subtract amount from "TABLE 4 – EXEMPTION ALLOWANCE TABLE" for two regular withholding allowances	-5.54 \$ 4.48
K NOTE:	Table 5 provides a method comparable to the federal alternative method for percentage calculation of	

withholding. This method is a minor simplification of the exact calculation method described above in that

the tax rate applies to the total taxable income with the excess amount subtracted.

CALIFORNIA WITHHOLDING SCHEDULES FOR 2000 METHOD B – EXACT CALCULATION METHOD (CONTINUED)

EXAMPLE C:	Monthly earnings of \$3,500, married, and claiming five withholding allowances on form DW-4.	E 4 o	r
Step 1	Earnings for the monthly payroll period are GREATER than the amount shown in "TABLI INCOME EXEMPTION TABLE" (\$1,401); therefore, income tax should be withheld.	≣1-	LOW
Step 2 Step 3 Step 4	Earnings for monthly payroll period Not applicable – no estimated deduction allowance claimed. Subtract amount from "TABLE 3 – STANDARD DEDUCTION TABLE" Taxable income Tax computation from "TABLE 5 – TAX RATE TABLE": • Entry covering \$3,048 (over \$2,080 but not over \$3,282) • 4% of amount over \$2,080 (.04 x [\$3,048 - \$2,080]) • Plus marginal tax amount • Computed tax Subtract amount from "TABLE 4 – EXEMPTION ALLOWANCE TABLE" for five regular withholding allowances. Net amount of tax to be withheld	\$3, \$	38.72 +32.82 71.54 -30.00 41.54
EXAMPLE D:	Weekly earnings of \$600, ummarried head of household, three withholding allowances o DE 4 or W-4.	n forn	n
Step 1	Earnings for the weekly payroll period are GREATER than the amount shown in "TABLE INCOME EXEMPTION TABLE" (\$323); therefore, income tax should be withheld.	1 – L	.OW
Step 2 Step 3	Earnings for weekly payroll period	-	600.00 104.00 496.00
Step 4 Step 5	 Entry covering \$496 (over \$480 but not over \$619) 4% of amount over \$480 (.04 x [\$496 - \$480]) Plus marginal tax amount. Computed tax. Subtract amount from "TABLE 4 – EXEMPTION ALLOWANCE TABLE" for three regular withholding allowances. Net amount of tax to be withheld. 	·	0.64 +7.57 8.21 -4.15 4.06

CALIFORNIA WITHHOLDING SCHEDULES FOR 2000 METHOD B – EXACT CALCULATION METHOD (CONTINUED)

ræ NOTE:	Employers may determine the amount of income tax to be withheld for an annual payr and prorate the tax back to the payroll period. This method may be useful to employe have employees being paid for more than one payroll period and want to conserve comemory by storing only the annual tax rates, wage brackets, deduction values, and tax	rs who mputer
EXAMPLE E:	Semi-monthly earnings of \$1,500, married, and claiming four allowances on form DE 4 W-4.	1 or
Step 1	Earnings for the semi-monthly payroll period are GREATER than the amount shown in 1 – LOW INCOME EXEMPTION TABLE" (\$700); therefore, income tax should be with	
0. 0	Annualized wages and salary (24 x \$1,500.00)	\$36,000.00
Step 2 Step 3	Not applicable Subtract amount from "TABLE 3 – STANDARD DEDUCTION TABLE"	-5,422.00
Stop 4	Taxable incomeTax computation from "TABLE 5 – TAX RATE TABLE":	\$30,578.00
Step 4	 Entry covering \$30,578 (over \$24,954 but not over \$39,384) 	
	• 4% of amount over \$24,954 (.04 x [\$30,578 - \$24,954])	\$ 224.96
	Plus marginal tax amount	+393.80
Step 5	Computed annual tax Subtract amount from "TABLE 4 – EXEMPTION ALLOWANCE TABLE" for	\$ 618.76
	four regular withholding allowances	-288.00
	Annual amount of tax to be withheld	\$ 330.76
	Divide by number of payroll periods in year (24)	<u>\$ 13.78</u>
ræ NOTE:	Employers may determine the amount of income tax to be withheld for an annual payr and figure the tax for the payroll period. This method may be useful to employers who employees being paid for a lump sum, or a yearly amount not withheld on; and want to conserve computer memory by storing only the annual tax rates, wage brackets, deduvalues, and tax credits.	have
EXAMPLE F:	Annual earnings of \$36,000, monthly pay period, married, and claiming four allowance DE 4 or W-4.	es on form
Step 1	Earnings for the annual payroll period are GREATER than the amount shown in "TABLE" (\$16,800); therefore, income tax should be with	
	Annualized wages and/or monthly salary (12 x \$3,000)	\$36,000.00
Step 2 Step 3	Not applicable Subtract amount from "TABLE 3 – STANDARD DEDUCTION TABLE"	-5,422.00
Step 3	Taxable income	\$30,578.00
Step 4	Tax computation from "TABLE 5 – TAX RATE TABLE":	,
	• Entry covering \$30,578 (over \$24,954 but not over \$39,384)	Ф 004.00
	 4% of amount over \$24,954 (.04 x [\$30,578 - \$24,954]) Plus marginal tax amount 	\$ 224.96 +393.80
	Computed annual tax	\$ 618.76
Step 5	Subtract amount from "TABLE 4 – EXEMPTION ALLOWANCE TABLE" for	
	four regular withholding allowances	-288.00 \$ 220.76
	four regular withholding allowances Annual amount of tax to be withheld Divide by number of payroll periods in year (12)	-288.00 \$ 330.76 \$ 27.56

CALIFORNIA WITHHOLDING SCHEDULES FOR 2000 METHOD B – EXACT CALCULATION METHOD

TABLE 1 – LOW INCOME EXEMPTION TABLE

	SINGLE, DUAL INCOME MARRIED,	MAI	RRIED	UNMARRIED
PAYROLL PERIOD	OR MARRIED WITH MULTIPLE EMPLOYERS	ALLOWANCES '0' OR '1'	ON DE 4 OR W-4 '2' OR MORE	HEAD OF HOUSEHOLD
 VEEKLY	\$162	\$162	\$323	\$323
BIWEEKLY	\$323	\$323	\$647	\$647
SEMI-MONTHLY	\$350	\$350	\$700	\$700
MONTHLY	\$700	\$700	\$1,401	\$1,401
QUARTERLY	\$2,101	\$2,101	\$4,203	\$4,203
SEMI-ANNUAL	\$4,203	\$4,203	\$8,405	\$8,405
ANNUAL	\$8,405	\$8,405	\$16,810	\$16,810
DAILY/MISCELLANEOUS	\$32	\$32	\$65	\$65

TABLE 2 - ESTIMATED DEDUCTION TABLE

WITHHOLDING ALLOWANCES +	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
1	\$19	\$38	\$42	\$83	\$250	\$500	\$1,000	\$4
2	\$38	\$77	\$83	\$167	\$500	\$1,000	\$2,000	\$8
3	\$58	\$115	\$125	\$250	\$750	\$1,500	\$3,000	\$12
4	\$77	\$154	\$167	\$333	\$1,000	\$2,000	\$4,000	\$15
5	\$96	\$192	\$208	\$417	\$1,250	\$2,500	\$5,000	\$19
6	\$115	\$231	\$250	\$500	\$1,500	\$3,000	\$6,000	\$23
7	\$135	\$269	\$292	\$583	\$1,750	\$3,500	\$7,000	\$27
8	\$154	\$308	\$333	\$667	\$2,000	\$4,000	\$8,000	\$31
9	\$173	\$346	\$375	\$750	\$2,250	\$4,500	\$9,000	\$35
10*	\$192	\$385	\$417	\$833	\$2,500	\$5,000	\$10,000	\$38

⁺ Number of Additional Withholding Allowances for Estimated Deductions claimed on form DE 4 or W-4.

^{*} If the number of Additional Withholding Allowances for Estimated Deductions claimed is greater than 10, multiply the amount shown for one Additional Allowance by the number claimed.

CALIFORNIA WITHHOLDING SCHEDULES FOR 2000 METHOD B - EXACT CALCULATION METHOD

TABLE 3 - STANDARD DEDUCTION TABLE

	SINGLE, DUAL INCOME MARRIED,	MA	RRIED	UNMARRIED
PAYROLL PERIOD	OR MARRIED WITH MULTIPLE EMPLOYERS	ALLOWANCES '0' OR '1'	ON DE 4 OR W-4 '2' OR MORE	HEAD OF HOUSEHOLD
WEEKLY	\$52	\$52	\$104	\$104
BIWEEKLY	\$104	\$104	\$209	\$209
SEMI-MONTHLY	\$113	\$113	\$226	\$226
MONTHLY	\$226	\$226	\$452	\$452
QUARTERLY	\$678	\$678	\$1,356	\$1,356
SEMI-ANNUAL	\$1,356	\$1,356	\$2,711	\$2,711
ANNUAL	\$2,711	\$2,711	\$5,422	\$5,422
DAILY/MISCELLANEOUS	\$10	\$10	\$21	\$21

TABLE 4 - EXEMPTION ALLOWANCE TABLE

				PAYROLL PER	IOD			
ALLOWANCES ON DE 4 OR W-4	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	\$1.38	\$2.77	\$3.00	\$6.00	\$18.00	\$36.00	\$72.00	\$0.28
2	\$2.77	\$5.54	\$6.00	\$12.00	\$36.00	\$72.00	\$144.00	\$0.55
3	\$4.15	\$8.31	\$9.00	\$18.00	\$54.00	\$108.00	\$216.00	\$0.83
4	\$5.54	\$11.08	\$12.00	\$24.00	\$72.00	\$144.00	\$288.00	\$1.11
5	\$6.92	\$13.85	\$15.00	\$30.00	\$90.00	\$180.00	\$360.00	\$1.38
6	\$8.31	\$16.62	\$18.00	\$36.00	\$108.00	\$216.00	\$432.00	\$1.66
7	\$9.69	\$19.38	\$21.00	\$42.00	\$126.00	\$252.00	\$504.00	\$1.94
8	\$11.08	\$22.15	\$24.00	\$48.00	\$144.00	\$288.00	\$576.00	\$2.22
9	\$12.46	\$24.92	\$27.00	\$54.00	\$162.00	\$324.00	\$648.00	\$2.49
10*	\$13.85	\$27.69	\$30.00	\$60.00	\$180.00	\$360.00	\$720.00	\$2.77

^{*} If the number of allowances claimed exceeds 10, you may determine the amount of tax credit to be allowed by multiplying the amount for one allowance by the total number of allowances.

For example, the amount of tax credit for a married taxpayer with 15 allowances, as determined on form DE 4 or W-4, on a weekly payroll period would be \$20.70.

CALIFORNIA WITHHOLDING SCHEDULES FOR 2000 METHOD B - EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

ANNUAL P	AYROLL PERIO	DD			DAILY / N	/ISC	CELLANEOUS	PAYROLL PER	RIOD	
	IGLE PERSONS R MARRIED WI							S, DUAL INCOM TH MULTIPLE E		
IF THE TAX		THE COM	PUTED TAX	(IS	IF THE TA			THE COMPUT	ED TAX	(IS
OVER	BUT NOT OVER	OF AMOU	JNT	PLUS	OVER	_	BUT NOT OVER	OF AMOUNT OVER		PLUS
\$0	\$5,264	1.0%	\$0	\$0.00	\$	60	\$20	1.0%	\$0	\$0.00
\$5,264	\$12,477	2.0%	\$5,264	\$52.64	\$2	20	\$48	2.0%	\$20	\$0.20
\$12,477	\$19,692	4.0%	\$12,477	\$196.90	\$4	18	\$76	4.0%	\$48	\$0.76
\$19,692	\$27,337	6.0%	\$19,692	\$485.50	\$7	76	\$105	6.0%	\$76	\$1.88
\$27,337	\$34,548	8.0%	\$27,337	\$944.20	\$10)5	\$133	8.0%	\$105	\$3.62
	and over	9.3%	\$34,548	\$1,521.08	\$13	33 a	nd over	9.3%	\$133	\$5.86
	MARF	RIED PERSO	ONS				MARR	RIED PERSONS		
IF THE TAX	KABLE				IF THE TA	AXA	BLE			
INCOME IS	S	THE COM	PUTED TAX	(IS	INCOME	IS		THE COMPUT	ED TAX	(IS
OVER	BUT NOT	OF AMOU	NT	PLUS	OVER		BUT NOT	OF AMOUNT		PLUS
	OVER	OVER				C	OVER	OVER		
\$0	\$10,528	1.0%	\$0	\$0.00	9	60	\$40	1.0%	\$0	\$0.00
\$10,528		2.0%	\$10,528	\$105.28		10	\$96	2.0%	\$40	\$0.40
\$24,954		4.0%	\$24,954	\$393.80		96	\$152	4.0%	\$96	\$1.52
\$39,384		6.0%	\$39,384	\$971.00	\$15		\$210		\$152	\$3.76
\$54,674		8.0%	\$54,674	\$1,888.40	\$21		\$266	8.0%	\$210	\$7.24
	and over	9.3%	\$69,096	\$3,042.16	·		nd over	9.3%	\$266	\$11.72
	HEAD (OF HOUSE	HOLD				HEAD (OF HOUSEHOL	D	
IF THE TAX	VΔRI E				IF THE TA	ΔΥΔ	.RI F			
INCOME IS		THE COM	PUTED TAX	(IS	INCOME			THE COMPUT	ED TAX	(IS
OVER	BUT NOT OVER	OF AMOU OVER	NT	PLUS	OVER		BUT NOT OVER	OF AMOUNT OVER		PLUS
\$0	\$10,531	1.0%	\$0	\$0.00	9	60	\$41	1.0%	\$0	\$0.00
\$10,531	\$24,955	2.0%	\$10,531	\$105.31	\$4	11	\$96	2.0%	\$41	\$0.41
\$24,955	\$32,168	4.0%	\$24,955	\$393.79	\$9	96	\$124	4.0%	\$96	\$1.51
\$32,168		6.0%	\$32,168	\$682.31	\$12	24	\$153	6.0%	\$124	\$2.63
\$39,812		8.0%	\$39,812	\$1,140.95	\$15		\$181	8.0%	\$153	\$4.37
\$47,025	and over	9.3%	\$47,025	\$1,717.99	\$18	31 a	nd over	9.3%	\$181	\$6.61

CALIFORNIA WITHHOLDING SCHEDULES FOR 2000 METHOD B - EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

QUARTER	LY PAYROLL P	ERIOD			SEMI-ANN	IUAL PAYROLL	PERIOD		
SII	NGLE PERSONS	S, DUAL INCON	IE MARI	RIED,	SII	NGLE PERSON:	S, DUAL INCO	ME MARI	RIED,
0	R MARRIED WI	TH MULTIPLE E	EMPLOY	ERS	OI	R MARRIED WI	TH MULTIPLE	EMPLOY	ERS
IF THE TA	XABLE				IF THE TA	XABLE			
INCOME IS	S	THE COMPU	TED TAX	(IS	INCOME IS	S	THE COMPL	JTED TAX	KIS
OVER	BUT NOT OVER	OF AMOUNT OVER		PLUS	OVER	BUT NOT OVER	OF AMOUN'	T	PLUS
\$0	31,316	1.0%	\$0	\$0.00	\$0	\$2,632	1.0%	\$0	\$0.00
\$1,316		2.0%	\$1,316	\$13.16	\$2,632	2 \$6,239	2.0%	\$2,632	\$26.32
\$3,119	9 \$4,923	4.0%	\$3,119	\$49.22	\$6,239	9 \$9,846	4.0%	\$6,239	\$98.46
\$4,923	\$6,834	6.0%	\$4,923	\$121.38	\$9,846	\$13,669	6.0%	\$9,846	\$242.74
\$6,834	\$8,637	8.0%	\$6,834	\$236.04	\$13,669	9 \$17,274	8.0%	\$13,669	\$472.12
\$8,637	7 and over	9.3%	\$8,637	\$380.28	\$17,274	and over	9.3%	\$17,274	\$760.52
	MARF	RIED PERSONS	3			MARI	RIED PERSON	1 S	
IF THE TA	XABLE				IF THE TA	XABLE			
INCOME IS		THE COMPU	TED TAX	(IS	INCOME IS		THE COMPL	JTED TAX	KIS
OVER	BUT NOT	OF AMOUNT		PLUS	OVER	BUT NOT	OF AMOUN	Т	PLUS
	OVER	OVER				OVER	OVER		
\$(\$2,632	1.0%	\$0	\$0.00	\$0	\$5,264	1.0%	\$0	\$0.00
\$2,632	\$6,238	2.0%	\$2,632	\$26.30	\$5,264	\$12,478	2.0%	\$5,264	\$52.64
\$6,238	\$9,846	4.0%	\$6,238	\$98.42	\$12,478	\$19,692	4.0%	\$12,478	\$196.92
\$9,846	\$13,668	6.0%	\$9,846	\$242.74	\$19,692	2 \$27,338	6.0%	\$19,692	\$485.48
\$13,668	3 \$17,274	8.0%	313,668	\$472.06	\$27,338	3 \$34,548	8.0%	\$27,338	\$944.24
\$17,274	4 and over	9.3%	517,274	\$760.54	\$34,548	3 and over	9.3%	\$34,548	\$1,521.04
	HEAD	OF HOUSEHOL	_D			HEAD	OF HOUSEHO	DLD	
IF THE TA	XABLE				IF THE TA	XABLE			
INCOME IS		THE COMPU	TED TAX	(IS	INCOME IS		THE COMPL	JTED TAX	KIS
OVER	BUT NOT OVER	OF AMOUNT OVER		PLUS	OVER	BUT NOT OVER	OF AMOUN'	Т	PLUS
\$0	\$2,633	1.0%	\$0	\$0.00	\$0	\$5,266	1.0%	\$0	\$0.00
\$2,633	\$6,239	2.0%	\$2,633	\$26.33	\$5,266	\$12,478	2.0%	\$5,266	\$52.66
\$6,239	9 \$8,042	4.0%	\$6,239	\$98.45	\$12,478	\$16,084	4.0%	\$12,478	\$196.90
\$8,042	2 \$9,953	6.0%	\$8,042	\$170.57	\$16,084	\$19,906	6.0%	\$16,084	\$341.14
\$9,953	3 \$11,756	8.0%	\$9,953	\$285.23	\$19,906	\$23,513	8.0%	\$19,906	\$570.46
\$11,756	and over	9.3%	311,756	\$429.47	\$23,513	3 and over	9.3%	\$23,513	\$859.02

CALIFORNIA WITHHOLDING SCHEDULES FOR 2000 METHOD B - EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

	GLE PERSONS	S DUAL INCO		
OD MADDIED WITH MILLTIDLE TMDLOVEDS		S, DOAL INCO	OME MAR	RIED,
OR MARKIED WITH MULTIPLE EMPLOYERS OR	MARRIED WI	TH MULTIPLE	EMPLOY	ERS
IF THE TAXABLE IF THE TAX	ABLE			
INCOME IS THE COMPUTED TAX IS INCOME IS.		THE COMP	UTED TAX	(IS
OVER BUT NOT OF AMOUNT PLUS OVER	BUT NOT	OF AMOUN	IT	PLUS
OVER OVER	OVER	OVER		
\$0 \$219 1.0% \$0 \$0.00 \$0	\$439	1.0%	\$0	\$0.00
\$219 \$520 2.0% \$219 \$2.19 \$439	\$1,040	2.0%	\$439	\$4.39
\$520 \$821 4.0% \$520 \$8.21 \$1,040	\$1,641	4.0%	\$1,040	\$16.41
\$821 \$1,139 6.0% \$821 \$20.25 \$1,641	\$2,278	6.0%	\$1,641	\$40.45
\$1,139 \$1,440 8.0% \$1,139 \$39.33 \$2,278	\$2,879		\$2,278	\$78.67
	and over		\$2,879	\$126.75
MARRIED PERSONS	MARF	RIED PERSO	NS	
IF THE TAXABLE IF THE TAX	ABLE			
INCOME IS THE COMPUTED TAX IS INCOME IS.		THE COMP	UTED TAX	(IS
OVER BUT NOT OF AMOUNT PLUS OVER	BUT NOT	OF AMOUN	IT	PLUS
	OVER	OVER		
\$0 \$438 1.0% \$0 \$0.00 \$0	\$878	1.0%	\$0	\$0.00
\$438 \$1,040 2.0% \$438 \$4.38 \$878	\$2,080	2.0%	\$878	\$8.78
\$1,040 \$1,642 4.0% \$1,040 \$16.42 \$2,080	\$3,282	4.0%	\$2,080	\$32.82
\$1,642 \$2,278 6.0% \$1,642 \$40.50 \$3,282	\$4,556	6.0%	\$3,282	\$80.90
\$2,278 \$2,880 8.0% \$2,278 \$78.66 \$4,556	\$5,758	8.0%	\$4,556	\$157.34
	and over	9.3%	\$5,758	\$253.50
HEAD OF HOUSEHOLD	HEAD (OF HOUSEH	OLD	
IF THE TAYABLE	ADI 5			
IF THE TAXABLE INCOME IS THE COMPUTED TAX IS INCOME IS.		THE COMP	UTED TAX	(IS
OVER BUT NOT OF AMOUNT PLUS OVER	BUT NOT	OF AMOUN	IT	PLUS
OVER OVER	OVER	OVER		
\$0 \$439 1.0% \$0 \$0.00 \$0	\$878	1.0%	\$0	\$0.00
\$439 \$1,040 2.0% \$439 \$4.39 \$878	\$2,080	2.0%	\$878	\$8.78
\$1,040 \$1,340 4.0% \$1,040 \$16.41 \$2,080	\$2,681	4.0%	\$2,080	\$32.82
\$1,340 \$1,659 6.0% \$1,340 \$28.41 \$2,681	\$3,318	6.0%	\$2,681	\$56.86
\$1,659 \$1,959 8.0% \$1,659 \$47.55 \$3,318	\$3,919	8.0%	\$3,318	\$95.08
	and over	9.3%	\$3,919	\$143.16

CALIFORNIA WITHHOLDING SCHEDULES FOR 2000 METHOD B - EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS	WEEKLY	PAYROLL PERI	OD			BIWEEKLY	PAYROLL PER	RIOD		
IF THE TAXABLE	S	SINGLE PERSON	S, DUAL INCON	IE MARF	RIED,	SIN	IGLE PERSONS	S, DUAL INCO	ME MARF	RIED,
INCOME I	(OR MARRIED WI	TH MULTIPLE E	EMPLOYI	ERS	OF	R MARRIED WIT	TH MULTIPLE	EMPLOY	ERS
OVER BUT NOT OVER OF AMOUNT OVER PLUS OVER OVER BUT NOT OVER OF AMOUNT OVER PLUS OVER \$0 \$101 1.0% \$0 \$0.00 \$0 \$202 1.0% \$0 \$0.00 \$101 \$240 2.0% \$101 \$1.01 \$202 \$480 2.0% \$202 \$2.02 \$240 \$240 \$240 \$3.79 \$400 \$757 \$4.0% \$480 \$758 \$4.0% \$480 \$757 \$4.0% \$480 \$757 \$4.0% \$480 \$5.0% \$757 \$10.66 \$5.56 \$6.64 \$8.0% \$36.50 \$757 \$10.6% \$757 \$18.66 \$55.26 \$6.0% \$50.9 \$50.50 \$757 \$10.6% \$755 \$18.66 \$55.26 \$664 \$80.9 \$13.229 \$80.% \$10.51 \$36.60 \$10.0% \$10.0% \$10.0% \$10.0% \$10.0% \$10.0% \$10.0% .	IF THE T	AXABLE				IF THE TAX	KABLE			
SOUR	INCOME	IS	THE COMPU	TED TAX	(IS	INCOME IS	S	THE COMPL	JTED TAX	(IS
SOUR	OVER	BLIT NOT	OF AMOUNT		PLLIS	OVER	BLIT NOT	OF AMOUNT	-	PLLIS
\$101 \$240 2.0% \$101 \$1.01 \$202 \$480 2.0% \$202 \$2.02 \$3.79 \$480 \$757 4.0% \$480 \$7.58 \$7.58 \$3.79 \$526 6.0% \$3.79 \$9.35 \$7.57 \$1.051 6.0% \$480 \$7.58 \$7.58 \$3.79 \$526 6.0% \$3.79 \$9.35 \$7.57 \$1.051 6.0% \$7.57 \$18.66 \$526 \$564 8.0% \$5.26 \$18.17 \$1.051 \$1.329 8.0% \$1.051 \$3.60 \$3.64 \$3.64 \$3.99 \$1.051 \$3.63 \$3.664 and over 9.3% \$664 \$29.21 \$1.329 and over 9.3% \$1.329 \$58.54 \$18.70 \$1.001 \$1.329	OVER				1 200	OVER				1 200
\$101 \$240 2.0% \$101 \$1.01 \$202 \$480 2.0% \$202 \$2.02 \$3.79 \$480 \$757 4.0% \$480 \$7.58 \$7.58 \$3.79 \$526 6.0% \$3.79 \$9.95 \$7.57 \$1.051 6.0% \$480 \$7.58 \$7.58 \$3.79 \$526 6.0% \$3.79 \$9.95 \$7.57 \$1.051 6.0% \$7.57 \$18.66 \$526 \$564 8.0% \$5.26 \$18.17 \$1.051 \$1.329 8.0% \$1.051 \$3.630 \$664 and over 9.3% \$664 \$29.21 \$1.329 and over 9.3% \$1.329 \$58.54 \$18.70 \$1.001 \$1.329 \$1.329 and over 9.3% \$1.329 \$58.54 \$18.66 \$1.329 and over \$1.329 and over \$1.329 \$1.329 \$58.54 \$18.66 \$1.329 and over \$1.329 \$										
\$240 \$379 \$4.0% \$240 \$3.79 \$9.480 \$7.57 \$4.0% \$480 \$7.58 \$379 \$5.26 \$6.0% \$379 \$9.35 \$7.57 \$1,051 \$6.0% \$7.57 \$18.66 \$5.26 \$664 \$6.0% \$5.26 \$18.17 \$1.051 \$1.329 \$8.0% \$1,051 \$36.30 \$664 and over \$9.3% \$664 \$29.21 \$1.329 and over \$9.3% \$1,329 \$58.54\$ ***MARRIED PERSONS** ***	;	\$0 \$101	1.0%	\$0	\$0.00	\$0	\$202	1.0%	\$0	\$0.00
\$379 \$526 6.0% \$379 \$9.35 \$757 \$1.051 6.0% \$757 \$18.66 \$526 \$564 8.0% \$526 \$18.17 \$1.051 \$1.329 8.0% \$1.051 \$36.30 \$664 and over 9.3% \$664 \$29.21 \$1.329 and over 9.3% \$1.051 \$36.30 \$36.30 \$664 and over 9.3% \$664 \$29.21 \$1.329 and over 9.3% \$1.329 \$58.54 \$	\$10	01 \$240	2.0%	\$101	\$1.01	\$202	\$480	2.0%	\$202	\$2.02
S526	\$24	40 \$379	4.0%	\$240	\$3.79	\$480	\$757	4.0%	\$480	\$7.58
See	\$37	79 \$526	6.0%	\$379	\$9.35	\$757	\$1,051	6.0%	\$757	\$18.66
MARRIED PERSONS	\$52	26 \$664	8.0%	\$526	\$18.17	\$1,051	\$1,329	8.0%	\$1,051	\$36.30
IF THE TAXABLE INCOME IS	\$60	64 and over	9.3%	\$664	\$29.21	\$1,329	and over	9.3%	\$1,329	\$58.54
THE COMPUTED TAX IS		MARI	RIED PERSONS	5			MARF	RIED PERSON	S	
THE COMPUTED TAX IS	IF THF T	AXABI F				IF THE TAX	KABI F			
SO \$202 1.0% \$0 \$0.00 \$0 \$404 1.0% \$0 \$0.00 \$0.00 \$0.202 \$480 2.0% \$202 \$2.02 \$404 \$960 2.0% \$404 \$4.04 \$4.04 \$480 \$758 4.0% \$480 \$7.58 \$960 \$1,514 4.0% \$960 \$15.14 \$758 \$1,052 6.0% \$758 \$18.70 \$1,514 \$2,102 6.0% \$1,514 \$37.32 \$1,052 \$1,328 8.0% \$1,052 \$36.34 \$2,102 \$2,658 8.0% \$2,102 \$72.60 \$1,328 and over 9.3% \$1,328 \$58.42 \$2,658 and over 9.3% \$2,658 \$117.08 \$11			THE COMPU	TED TAX	(IS			THE COMPL	JTED TAX	(IS
SO \$202 1.0% \$0 \$0.00 \$0 \$404 1.0% \$0 \$0.00 \$0.00 \$0.202 \$480 2.0% \$202 \$2.02 \$404 \$960 2.0% \$404 \$4.04 \$4.04 \$480 \$758 4.0% \$480 \$7.58 \$960 \$1,514 4.0% \$960 \$15.14 \$758 \$1,052 6.0% \$758 \$18.70 \$1,514 \$2,102 6.0% \$1,514 \$37.32 \$1,052 \$1,328 8.0% \$1,052 \$36.34 \$2,102 \$2,658 8.0% \$2,102 \$72.60 \$1,328 and over 9.3% \$1,328 \$58.42 \$2,658 and over 9.3% \$2,658 \$117.08 \$11										
\$202 \$480 2.0% \$202 \$2.02 \$404 \$960 2.0% \$404 \$4.04 \$480 \$758 4.0% \$480 \$758 \$1.052 6.0% \$758 \$18.70 \$1.514 \$2,102 6.0% \$1,514 \$37.32 \$1,052 \$1,328 8.0% \$1,052 \$36.34 \$2,102 \$2,658 8.0% \$2,102 \$72.60 \$1,328 and over 9.3% \$1,328 \$58.42 \$2,658 and over 9.3% \$2,658 \$117.08 \$\$\$\$\$IF THE TAXABLE INCOME IS \$\$\$IF THE TAXABLE INCOME IS \$\$\$IF THE TAXABLE INCOME IS \$\$\$\$IF THE COMPUTED TAX IS \$\$\$\$IF THE TAXABLE INCOME IS \$\$\$\$\$IF THE COMPUTED TAX IS \$\$\$\$\$\$\$\$\$OVER \$\$\$\$\$OVER \$\$\$\$\$\$OVER \$										
\$202 \$480 2.0% \$202 \$2.02 \$404 \$960 2.0% \$404 \$4.04 \$480 \$758 4.0% \$480 \$758 \$1,052 6.0% \$758 \$18.70 \$1,514 \$2,102 6.0% \$1,514 \$37.32 \$1,052 \$1,328 8.0% \$1,052 \$36.34 \$2,102 \$2,658 8.0% \$2,102 \$72.60 \$1,328 and over 9.3% \$1,328 \$58.42 \$2,658 and over 9.3% \$2,658 \$117.08 \$\$\$\$\$\$IF THE TAXABLE INCOME IS \$\$\$\$IF THE TAXABLE INCOME IS \$\$\$\$\$IF THE COMPUTED TAX IS \$\$\$\$\$\$IF THE COMPUTED TAX IS \$	OVER				PLUS	OVER			-	PLUS
\$480 \$758 \$4.0% \$480 \$7.58 \$960 \$1,514 \$4.0% \$960 \$15.14 \$758 \$1,052 \$6.0% \$758 \$18.70 \$1,514 \$2,102 \$6.0% \$1,514 \$37.32 \$1,052 \$1,328 \$8.0% \$1,052 \$36.34 \$2,102 \$2,658 \$8.0% \$2,102 \$72.60 \$1,328 and over \$9.3% \$1,328 \$58.42 \$2,658 and over \$9.3% \$2,658 \$117.08 \$	OVER				PLUS	OVER			7	PLUS
\$758 \$1,052 6.0% \$758 \$18.70 \$1,514 \$2,102 6.0% \$1,514 \$37.32 \$1,052 \$1,328 8.0% \$1,052 \$36.34 \$2,102 \$2,658 8.0% \$2,102 \$72.60 \$1,328 and over 9.3% \$1,328 \$58.42 \$2,658 and over 9.3% \$2,658 \$117.08 \$		OVER	OVER	\$0			OVER	OVER		
\$1,052 \$1,328 8.0% \$1,052 \$36.34 \$2,102 \$2,658 8.0% \$2,102 \$72.60 \$1,328 and over 9.3% \$1,328 \$58.42 \$2,658 and over 9.3% \$2,658 \$117.08 HEAD OF HOUSEHOLD HEAD OF HOUSEHOLD HEAD OF HOUSEHOLD HEAD OF HOUSEHOLD IF THE TAXABLE INCOME IS THE COMPUTED TAX IS OVER BUT NOT OVER OVER OVER BUT NOT OVER \$0 \$203 1.0% \$0 \$0.00 \$0 \$405 1.0% \$0 \$0.00 \$203 \$480 2.0% \$203 \$2.03 \$480 \$960 2.0% \$405 \$4.05 \$480 \$619 4.0% \$480 \$7.57 \$960 \$1,237 4.0% \$960 \$15.15 \$619 \$766 6.0% \$619 \$13.13 \$1,237 \$1,531 6.0% \$1,237 \$26.23	;	OVER \$0 \$202	OVER 1.0%		\$0.00	\$0	OVER \$404	OVER 1.0%	\$0	\$0.00
\$1,328 and over 9.3% \$1,328 \$58.42 \$2,658 and over 9.3% \$2,658 \$117.08 HEAD OF HOUSEHOLD HEAD OF HOUSEHOLD HEAD OF HOUSEHOLD IF THE TAXABLE INCOME IS IF THE TAXABLE INCOME IS THE COMPUTED TAX IS OVER BUT NOT OF AMOUNT PLUS OVER BUT NOT OVER \$0 \$203 1.0% \$0 \$0.00 \$0 \$405 1.0% \$0 \$0.00 \$203 \$480 2.0% \$405 \$4.05 \$4480 \$619 4.0% \$480 \$7.57 \$960 \$1,237 4.0% \$960 \$15.15 \$619 \$766 6.0% \$619 \$13.13 \$1,237 \$1,531 6.0% \$1,237 \$26.23	\$20 \$20	OVER \$0 \$202 02 \$480	1.0% 2.0%	\$202	\$0.00 \$2.02	\$0 \$404	\$404 \$960	1.0% 2.0%	\$0 \$404	\$0.00 \$4.04
HEAD OF HOUSEHOLD	\$20 \$48	OVER \$0 \$202 02 \$480 80 \$758	1.0% 2.0% 4.0%	\$202 \$480	\$0.00 \$2.02 \$7.58	\$0 \$404 \$960	\$404 \$960 \$1,514	1.0% 2.0% 4.0%	\$0 \$404 \$960	\$0.00 \$4.04 \$15.14
IF THE TAXABLE INCOME IS OVER BUT NOT OVER OVER 0 \$203 1.0% \$0 \$0.00 \$203 \$480 2.0% \$203 \$2.03 \$405 \$960 2.0% \$405 \$4.05 \$480 \$619 4.0% \$480 \$7.57 \$960 \$1,237 4.0% \$960 \$15.15 \$619 \$766 6.0% \$619 \$13.13 \$1,237 \$1,531 6.0% \$1,237 \$26.23	\$20 \$48 \$75	OVER \$0 \$202 02 \$480 80 \$758 58 \$1,052	1.0% 2.0% 4.0% 6.0%	\$202 \$480 \$758	\$0.00 \$2.02 \$7.58 \$18.70	\$0 \$404 \$960 \$1,514	\$404 \$960 \$1,514 \$2,102	1.0% 2.0% 4.0% 6.0%	\$0 \$404 \$960 \$1,514	\$0.00 \$4.04 \$15.14 \$37.32
INCOME IS THE COMPUTED TAX IS INCOME IS THE COMPUTED TAX IS OVER BUT NOT OVER OF AMOUNT OVER PLUS OVER BUT NOT OVER OF AMOUNT OVER PLUS OVER \$0 \$203 1.0% \$0 \$0.00 \$0 \$0.00 \$0	\$26 \$44 \$75 \$1,05	OVER \$0 \$202 02 \$480 80 \$758 58 \$1,052 52 \$1,328	1.0% 2.0% 4.0% 6.0% 8.0%	\$202 \$480 \$758 \$1,052	\$0.00 \$2.02 \$7.58 \$18.70 \$36.34	\$0 \$404 \$960 \$1,514 \$2,102	\$404 \$960 \$1,514 \$2,102 \$2,658	1.0% 2.0% 4.0% 6.0% 8.0%	\$0 \$404 \$960 \$1,514 \$2,102	\$0.00 \$4.04 \$15.14 \$37.32 \$72.60
OVER OVER OVER OVER \$0 \$203 1.0% \$0 \$0.00 \$0 \$405 1.0% \$0 \$0.00 \$203 \$480 2.0% \$203 \$2.03 \$405 \$960 2.0% \$405 \$4.05 \$480 \$619 4.0% \$480 \$7.57 \$960 \$1,237 4.0% \$960 \$15.15 \$619 \$766 6.0% \$619 \$13.13 \$1,237 \$1,531 6.0% \$1,237 \$26.23	\$26 \$44 \$75 \$1,05	OVER \$0 \$202 02 \$480 80 \$758 58 \$1,052 52 \$1,328 28 and over	1.0% 2.0% 4.0% 6.0% 8.0% 9.3%	\$202 \$480 \$758 \$1,052 \$1,328	\$0.00 \$2.02 \$7.58 \$18.70 \$36.34	\$0 \$404 \$960 \$1,514 \$2,102	\$404 \$960 \$1,514 \$2,102 \$2,658 and over	1.0% 2.0% 4.0% 6.0% 8.0% 9.3%	\$0 \$404 \$960 \$1,514 \$2,102 \$2,658	\$0.00 \$4.04 \$15.14 \$37.32 \$72.60
OVER OVER OVER OVER \$0 \$203 1.0% \$0 \$0.00 \$0 \$405 1.0% \$0 \$0.00 \$203 \$480 2.0% \$203 \$2.03 \$405 \$960 2.0% \$405 \$4.05 \$480 \$619 4.0% \$480 \$7.57 \$960 \$1,237 4.0% \$960 \$15.15 \$619 \$766 6.0% \$619 \$13.13 \$1,237 \$1,531 6.0% \$1,237 \$26.23	\$20 \$44 \$75 \$1,05 \$1,32	OVER \$0 \$202 92 \$480 80 \$758 58 \$1,052 52 \$1,328 28 and over HEAD	OVER 1.0% 2.0% 4.0% 6.0% 8.0% 9.3% OF HOUSEHOL	\$202 \$480 \$758 \$1,052 \$1,328	\$0.00 \$2.02 \$7.58 \$18.70 \$36.34 \$58.42	\$0 \$404 \$960 \$1,514 \$2,102 \$2,658	\$404 \$960 \$1,514 \$2,102 \$2,658 and over HEAD (0VER 1.0% 2.0% 4.0% 6.0% 8.0% 9.3% OF HOUSEHO	\$0 \$404 \$960 \$1,514 \$2,102 \$2,658	\$0.00 \$4.04 \$15.14 \$37.32 \$72.60 \$117.08
\$203 \$480 2.0% \$203 \$2.03 \$405 \$960 2.0% \$405 \$4.05 \$480 \$619 4.0% \$480 \$7.57 \$960 \$1,237 4.0% \$960 \$15.15 \$619 \$766 6.0% \$619 \$13.13 \$1,237 \$1,531 6.0% \$1,237 \$26.23	\$2(\$44 \$75 \$1,05 \$1,32 IF THE T	OVER \$0 \$202 02 \$480 80 \$758 58 \$1,052 52 \$1,328 28 and over HEAD TAXABLE IS	1.0% 2.0% 4.0% 6.0% 8.0% 9.3% OF HOUSEHOL	\$202 \$480 \$758 \$1,052 \$1,328 .D	\$0.00 \$2.02 \$7.58 \$18.70 \$36.34 \$58.42	\$0 \$404 \$960 \$1,514 \$2,102 \$2,658 IF THE TAX INCOME IS	\$404 \$960 \$1,514 \$2,102 \$2,658 and over HEAD (1.0% 2.0% 4.0% 6.0% 8.0% 9.3% OF HOUSEHO	\$0 \$404 \$960 \$1,514 \$2,102 \$2,658 OLD	\$0.00 \$4.04 \$15.14 \$37.32 \$72.60 \$117.08
\$480 \$619 4.0% \$480 \$7.57 \$960 \$1,237 4.0% \$960 \$15.15 \$619 \$766 6.0% \$619 \$13.13 \$1,237 \$1,531 6.0% \$1,237 \$26.23	\$2(\$44 \$75 \$1,05 \$1,32 IF THE T	OVER \$0 \$202 02 \$480 80 \$758 58 \$1,052 52 \$1,328 28 and over HEAD TAXABLE IS BUT NOT	1.0% 2.0% 4.0% 6.0% 8.0% 9.3% OF HOUSEHOL THE COMPUT	\$202 \$480 \$758 \$1,052 \$1,328 .D	\$0.00 \$2.02 \$7.58 \$18.70 \$36.34 \$58.42	\$0 \$404 \$960 \$1,514 \$2,102 \$2,658 IF THE TAX INCOME IS	\$404 \$960 \$1,514 \$2,102 \$2,658 and over HEAD (1.0% 2.0% 4.0% 6.0% 8.0% 9.3% THE COMPL	\$0 \$404 \$960 \$1,514 \$2,102 \$2,658 OLD	\$0.00 \$4.04 \$15.14 \$37.32 \$72.60 \$117.08
\$619 \$766 6.0% \$619 \$13.13 \$1,237 \$1,531 6.0% \$1,237 \$26.23	\$26 \$46 \$77 \$1,06 \$1,32 IF THE T INCOME	OVER \$0 \$202 92 \$480 80 \$758 58 \$1,052 52 \$1,328 28 and over HEAD AXABLE IS BUT NOT OVER	OVER 1.0% 2.0% 4.0% 6.0% 8.0% 9.3% OF HOUSEHOL THE COMPU	\$202 \$480 \$758 \$1,052 \$1,328 _D	\$0.00 \$2.02 \$7.58 \$18.70 \$36.34 \$58.42	\$0 \$404 \$960 \$1,514 \$2,102 \$2,658 IF THE TAX INCOME IS	\$404 \$960 \$1,514 \$2,102 \$2,658 and over HEAD (KABLE 3	1.0% 2.0% 4.0% 6.0% 8.0% 9.3% OF HOUSEHO THE COMPL OF AMOUNT OVER	\$0 \$404 \$960 \$1,514 \$2,102 \$2,658 OLD	\$0.00 \$4.04 \$15.14 \$37.32 \$72.60 \$117.08
	\$26 \$44 \$75 \$1,05 \$1,32 IF THE T INCOME	OVER \$0 \$202 92 \$480 80 \$758 58 \$1,052 52 \$1,328 28 and over HEAD AXABLE IS BUT NOT OVER \$0 \$203	1.0% 2.0% 4.0% 6.0% 8.0% 9.3% OF HOUSEHOL THE COMPUT OF AMOUNT OVER 1.0%	\$202 \$480 \$758 \$1,052 \$1,328 _D TED TAX	\$0.00 \$2.02 \$7.58 \$18.70 \$36.34 \$58.42	\$0 \$404 \$960 \$1,514 \$2,102 \$2,658 IF THE TAX INCOME IS OVER	\$404 \$960 \$1,514 \$2,102 \$2,658 and over HEAD (KABLE 3 BUT NOT OVER	1.0% 2.0% 4.0% 6.0% 8.0% 9.3% OF HOUSEHO THE COMPL OF AMOUNT OVER 1.0%	\$0 \$404 \$960 \$1,514 \$2,102 \$2,658 DLD STED TAX	\$0.00 \$4.04 \$15.14 \$37.32 \$72.60 \$117.08
	\$26 \$44 \$75 \$1,05 \$1,32 IF THE T INCOME OVER	OVER \$0 \$202 02 \$480 80 \$758 58 \$1,052 52 \$1,328 28 and over HEAD AXABLE IS BUT NOT OVER \$0 \$203 03 \$480	OVER 1.0% 2.0% 4.0% 6.0% 8.0% 9.3% OF HOUSEHOL THE COMPU OF AMOUNT OVER 1.0% 2.0%	\$202 \$480 \$758 \$1,052 \$1,328 LD TED TAX \$0 \$203	\$0.00 \$2.02 \$7.58 \$18.70 \$36.34 \$58.42	\$0 \$404 \$960 \$1,514 \$2,102 \$2,658 IF THE TAX INCOME IS OVER	\$404 \$960 \$1,514 \$2,102 \$2,658 and over HEAD (KABLE 3 BUT NOT OVER \$405 \$960	1.0% 2.0% 4.0% 6.0% 8.0% 9.3% THE COMPL OF AMOUNT OVER 1.0% 2.0%	\$0 \$404 \$960 \$1,514 \$2,102 \$2,658 PLD TED TAX	\$0.00 \$4.04 \$15.14 \$37.32 \$72.60 \$117.08
	\$20 \$44 \$75 \$1,05 \$1,32 IF THE T INCOME OVER	OVER \$0 \$202 02 \$480 80 \$758 58 \$1,052 52 \$1,328 28 and over HEAD AXABLE IS BUT NOT OVER \$0 \$203 03 \$480 80 \$619	OVER 1.0% 2.0% 4.0% 6.0% 8.0% 9.3% OF HOUSEHOL THE COMPUT OF AMOUNT OVER 1.0% 2.0% 4.0%	\$202 \$480 \$758 \$1,052 \$1,328 LD TED TAX \$0 \$203 \$480	\$0.00 \$2.02 \$7.58 \$18.70 \$36.34 \$58.42 CIS PLUS \$0.00 \$2.03 \$7.57	\$0 \$404 \$960 \$1,514 \$2,102 \$2,658 IF THE TAX INCOME IS OVER \$0 \$405 \$960	\$404 \$960 \$1,514 \$2,102 \$2,658 and over HEAD 0 KABLE 3 BUT NOT OVER \$405 \$960 \$1,237	OVER 1.0% 2.0% 4.0% 6.0% 8.0% 9.3% OF HOUSEHO THE COMPL OF AMOUNT OVER 1.0% 2.0% 4.0%	\$0 \$404 \$960 \$1,514 \$2,102 \$2,658 DLD STED TAX	\$0.00 \$4.04 \$15.14 \$37.32 \$72.60 \$117.08

\$904 and over ...

9.3%

\$904

\$32.99

\$1,809 and over ...

9.3%

\$1,809

\$66.11